## 85<sup>th</sup> Legislative Session – 2010

Committee: Senate Taxation Wednesday, January 20, 2010

P - Present E - Excused A - Absent

## Roll Call

- P Adelstein
- P Fryslie, Vice-Chair
- P Howie
- P Jerstad
- P Maher
- P Merchant
- P Nelson
- P Peterson
- P Hansen (Tom), Chair

## OTHERS PRESENT: See Original Minutes

The meeting was called to order by Chair Tom Hansen.

MOTION: TO APPROVE THE MINUTES OF FRIDAY, JANUARY 15,2010

Moved by: Jerstad Second by: Merchant

Action: Prevailed by voice vote.

SB 30: revise certain provisions regarding the issuance of tax refunds for the

construction of agricultural processing or new business facilities.

Presented by: Jan Talley, Department of Revenue and Regulation

MOTION: DO PASS SB 30

Moved by: Merchant Second by: Jerstad

Action: Prevailed by roll call vote. (8-1-0-0)

../01201000.STA Page 1

Voting Yes: Adelstein, Fryslie, Howie, Jerstad, Maher, Merchant, Nelson, Hansen (Tom)

Voting No: Peterson

SB 28: provide relief from liability from a sales and use tax rate change in certain

circumstances.

Presented by: Jane Page, Department of Revenue and Regulation

MOTION: DO PASS SB 28

Moved by: Adelstein Second by: Merchant

Action: Prevailed by roll call vote. (9-0-0-0)

Voting Yes: Adelstein, Fryslie, Howie, Jerstad, Maher, Merchant, Nelson, Peterson, Hansen

(Tom)

MOTION: PLACE SB 28 ON CONSENT CALENDAR

Moved by: Peterson Second by: Jerstad

Action: Prevailed by voice vote.

SB 29: revise the exemption of direct mail postage and to define direct mail for

certain tax purposes.

Presented by: Jane Page, Department of Revenue and Regulation

MOTION: DO PASS SB 29

Moved by: Adelstein Second by: Merchant

Action: Prevailed by roll call vote. (9-0-0-0)

Voting Yes: Adelstein, Fryslie, Howie, Jerstad, Maher, Merchant, Nelson, Peterson, Hansen

(Tom)

MOTION: PLACE SB 29 ON CONSENT CALENDAR

Moved by: Nelson

../01201000.STA Page 2

Second by: Peterson

Action: Prevailed by voice vote.

SB 31: update certain provisions regarding the reimbursable expense exemption from

the sales and service tax allowed licensed accountants.

Presented by: Jane Page, Department of Revenue and Regulation

Proponents: Larry Mann, SD CPA Society

MOTION: AMEND SB 31

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On page 1, line 5, of the printed bill, delete "each attorney" and insert "a person".

On page 1, line 6, delete "each accountant" and insert "a person".

Moved by: Adelstein Second by: Jerstad

Action: Prevailed by voice vote.

MOTION: DO PASS SB 31 AS AMENDED

Moved by: Adelstein Second by: Peterson

Action: Prevailed by roll call vote. (9-0-0-0)

Voting Yes: Adelstein, Fryslie, Howie, Jerstad, Maher, Merchant, Nelson, Peterson, Hansen

(Tom)

MOTION: PLACE SB 31 ON CONSENT CALENDAR

Moved by: Fryslie Second by: Adelstein

Action: Prevailed by voice vote.

**MOTION:** ADJOURN

Moved by: Fryslie Second by: Jerstad

Action: Prevailed by voice vote.

../01201000.STA Page 3

Senate Taxation Committee	01/20/2010
Lois Henry	
Committee Secretary	Tom Hansen, Chair
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../01201000.STA Page 4